

**IN THE CLAIMS:**

Claim 1 has been amended without prejudice or disclaimer and claims 16–21 have been cancelled herein. This listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims:**

Claim 1 (Currently Amended) A children's vehicle seat which ~~may be~~ is capable of being used as both a seat and as a stroller, comprising:

a seat portion for supporting a child in a sitting position, said seat portion including a bottom portion having a recess therein;

a back portion connected to said seat portion to support a child's back in said sitting position;

a single wheel assembly moveably attached to said seat portion at a fulcrum point thereof, said single wheel assembly comprising a first wheel and a second wheel, a first portion of each of said first wheel and said second wheel extending below said bottom portion of said seat portion and a second portion of each of said first wheel and said second wheel extending into said recess in said bottom portion of said seat portion when said children's vehicle seat is used as a seat; and

a handle connected to said back portion for tipping said children's vehicle seat onto said single wheel assembly to a reclined position for pushing or pulling said children's vehicle seat.

Claim 2 (Previously Presented) The children's vehicle seat of claim 1, wherein said single wheel assembly further comprises an axle moveably attached to said seat portion of said children's vehicle seat, wherein said first wheel is attached to a first end of said axle and said second wheel is attached to a second end of said axle, said single wheel assembly for rolling said children's vehicle seat in said reclined position.

Claim 3 (Previously Presented) The children's vehicle seat of claim 2, wherein said single wheel assembly further comprises a locking mechanism for securing said axle for preventing said movement thereof.

Claim 4 (Previously Presented) The children's vehicle seat of claim 2, wherein said single wheel assembly further comprises a locking mechanism for securing at least one of said first wheel and said second wheel from rolling.

Claim 5 (Cancelled)

Claim 6 (Previously Presented) The children's vehicle seat of claim 1, wherein said handle connected to said back portion comprises:  
at least one handle tube incorporated into said back portion; and  
at least one handle arm moveably contained within said at least one handle tube, said handle arm being extendable and retractable from said handle tube.

Claim 7 (Original) The children's vehicle seat of claim 6, wherein said handle further comprises a handle grip attached to said at least one handle arm at an exterior of said handle tube for extracting and retracting said at least one handle arm.

Claim 8 (Original) The children's vehicle seat of claim 6, wherein said handle further comprises:  
at least one spring button attached to said at least one handle arm;  
at least one spring button hole in said at least one handle tube for receiving said at least one spring button to secure said handle in a fixed position.

Claim 9 (Original) The children's vehicle seat of claim 1, further comprising a swing arm attachment incorporated into said back portion of said children's vehicle seat.

Claim 10 (Original) The children's vehicle seat of claim 9, wherein said swing arm attachment freely swings with gravity.

Claim 11 (Original) The children's vehicle seat of claim 9, wherein said swing arm attachment is lockable in a fixed position to support said children's vehicle seat in a reclined position.

Claim 12 (Original) The children's vehicle seat of claim 1, further comprising attachments to secure accessories to said children's vehicle seat.

Claim 13 (Original) The children's vehicle seat of claim 12, wherein said accessories include accessories chosen from the group consisting of bottle holders, toy holders, sun visors, rain canopy, diaper bag attachment, storage compartments, attachment straps, eating trays, arm rests, foot rests, foot protectors, entertainment devices, electronic games, movie players, and beverage bottles.

Claims 14–21 (Cancelled)